

## ABSTRACT OF THE DISCLOSURE

1           A steering system includes:  
2           a tilt mechanism including a pivotal shaft which extends in a sidewise  
3 direction of the vehicle, the tilt mechanism being adapted to pivot the movable column  
4 portion upward and downward around the pivotal shaft, the tilt mechanism controlling the  
5 movable column portion to be secured in a certain upper pivotal position and a certain  
6 lower pivotal position;  
7           a telescope mechanism adapted to pull out and push in in a forward-backward  
8 direction of the vehicle the movable column portion including the pivotal shaft;  
9           a pop up mechanism for allowing the movable column portion to make a  
10 popping up over an uppermost pivotal position defined by the tilt mechanism; and  
11           a pop up mechanism controlling mechanism for controlling the popping up of  
12 the movable column portion by the pop up mechanism until the movable column portion  
13 pulled out by the telescope mechanism has a certain length.